Docket No.: ARCU-084-101

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Paddock et al.

Application No.: 10/516,907 Confirmation No.: 8733

Filed: August 9, 2005 Art Unit: 2614

For: ACOUSTICAL VIRTUAL REALITY ENGINE

AND ADVANCED TECHNIQUES FOR ENHANCING DELIVERED SOUND

Examiner: J. Saunders

RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 18, 2009 (hereinafter "Action"), please amend the above-identified U.S. patent application as follows. A Petition for Extension of Time extending the time for response by three months to August 18, 2009 is filed concurrently herewith.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.